



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Thiruvananthapuram,
Wednesday

2024 ഒക്ടോബർ 09
09th October 2024

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No.

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.137/2024/TD.

Dated, Thiruvananthapuram, 9th October, 2024

23rd Kanni, 1200.

S. R. O. No. 909/2024

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes



the following further amendments in the notification issued under G.O. (P) No. 72/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017, namely:-

AMENDMENT

1. In the said notification, in the Table, against serial number 8,-
 - i. after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

| (3) | (4) | (5) |
|--|-----|--|
| “(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis. | 2.5 | <p>Provided that credit of input tax charged on goods used in supplying the service has not been taken.</p> <p>[Please refer to clause (iv) of paragraph 4 relating to Explanation].”.</p> |

- ii. in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force on the 10th day of October, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government have decided to specify that Goods and Services Tax at the rate of five per cent will be applicable on the transport of passengers by helicopters on seat-share basis, provided, no input tax credit has been taken.

The notification is intended to achieve the above object.

